No.742 **Registered No. N. E. 930.**

TRIPURA GAZETTE

Published by Authority

EXTRAORDINARY ISSUE

Agartala, Saturday, March 30, 2019 A. D., Chaitra 9, 1941 S. E.

PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2019 Dated, Agartala, the **30th** March, 2019

Notification No. 09/2019-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (herein after referred to as the "said Act"), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.02/2019- State Tax (Rate), dated the 8th March, 2019, published in the Tripura Gazette, Extraordinary Issue, *vide* number 545, dated the 8th March, 2019, namely:-

In the said notification, -

(i) in the Table, in column 3, after clause 7, the following clause shall be inserted, namely: -

"8. Where any registered person who has availed of input tax credit opts to pay tax under this notification, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods as if the supply made under this notification attracts the provisions of section 18(4) of the said Act and the rules made there-under and after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.";

(ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely: -

"(iii) the Tripura State Goods and Services Tax Rules, 2017, as applicable to a person paying tax under section 10 of the said Act shall, *mutatis mutandis*, apply to a person paying tax under this notification.".

2. This notification shall come into force on the 1st day of April, 2019.

By Order of the Governor,

30/3/19

(Nagesh Kumar B, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note:- The principal notification No. 02/2019 - State Tax (Rate), dated the 8th March, 2019 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 545, dated the 8th March, 2019.

Printed at the Tripura Government Press, Agartala.